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10	UNITED STATES DISTRICT COURT	
11	FOR THE CENTRAL DISTRICT OF CALIFORNIA	
12	EASTERN DIVISION	
13	NATIONSTAR MORTGAGE, LLC,	No. 5:16-cv-00937-AB-SP
14	Plaintiff,	
15	v.	[ <del>PROPOSED</del> ] ORDER GRANTING STIPULATION BETWEEN PLAINTIFF
16	JOSE ALFREDO JUAREZ; GENOVEVE	AND DEFENDANT UNITED STATES, DEPARTMENT OF THE TREASURY,
17	JUAREZ; UNITED STATÉS DEPARTMENT OF TREASURY,	INTERNAL REVENUE SERVICE AND REMANDING CASE TO STATE COURT
18	INTERNAL REVENUE SERVICÉ; ALL PERSONS UNKNOWN, CLAIMING	
19	ANY LEGAL OR EQUITABLE RIGHT, TITLE, ESTATE, LIEN OR INTEREST	
20	IN THÉ PROPERTY DESCRIBED IN	
21	THE COMPLAINT ADVERSE TO PLAINTIFF'S TITLE, OR ANY CLOUD	
22	UPON PLAINTIFF'S TITLE THERETO; and DOES 1 through 50, inclusive,	
23	Defendants	
24		
25	Based upon the Stipulation between the United States of America, by and through	
26	its attorney of record, and plaintiff, Nationstar Motrgage, LLC, by and through its attorneys of record, the Court hereby orders as follows:	
27		
28		

1. The real property at issue in this suit is located at 6598 Karen Lane, Riverside, California, 92509 (the "Property") Assessor's Parcel Number or APN 175-032-005, and consists of the following legal description:

LOT 14 OF BENEDICT ESTATES IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS SHOWN BY MAP ON FILE IN BOOK 29, PAGES 95, 96 AND 97 OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

EXCEPT THEREFROM ALL OIL, GAS, MINERALS, AND OTHER HYDROCARBON SUBSTANCES LYING BELOW THE SURFACE OF SAID LAND, BUT WITH NO RIGHT OF SURFACE ENTRY, AS PROVIDED IN DEEDS OF RECORD.

- Defendant Juarez acquired title to the subject property via an Interspousal
   Transfer Grant Deed recorded on September 11, 2008 in the Official Records
   of the County of Riverside at Document No. 2008-0499295.
- 3. Defendant Juarez obtain a loan from Countrywide Bank, FSB, secured by a Deed of Trust, recorded on September 11, 2008 in the Official Records of the County of Riverside at Document No. 2008-0499296 (Countrywide Deed of Trust).
- 4. Defendant Juarez refinanced the Countrywide loan secured by the Countrywide Deed of Trust and obtained a loan from Bank of America, N.A., secured by a Deed of Trust recorded on September 1, 2009 in the Official Records of the Country of Riverside at Document No. 2009-0455668 (Bank of America Deed of Trust). Bank of America, N.A. tendered full payment in satisfaction of the Countrywide loan recorded on September 11, 2008.
- 5. On September 1, 2009, Mortgage Electronic Registration Systems, Inc., as nominee for Countrywide Bank, FSB, executed a Substitution of Trustee and Full Reconveyance recorded on September 8, 2009 in the Official Records of the County of Riverside as Document No. 2009-0465579.

- 6. On September 24, 2013, Mortgage Electronic Registration Systems, Inc. executed a Corporate Assignment of Deed of Trust, recorded on September 25, 2013 in the Official Records of the County of Riverside as Document No. 2013-0462766, conveying, granting, assigning, transferring, and setting over all beneficial interest in the loan secured by the Bank of America Deed of Trust to plaintiff.
- 7. On June 10, 2009, defendant IRS recorded a Notice of Federal Tax Lien against defendant Juarez with the Official Records of the County of Riverside as Document No. 2009-0296623.
- 8. Pursuant to the doctrine of equitable subrogation, the aforementioned Bank of America Deed of Trust is senior to the aforementioned Notice of Federal Tax Lien.
- 9. Plaintiff is entitled to a first priority lien over the Notice of Federal Tax Lien in the amount of \$504,317.46, plus applicable interest from September 1, 2009, the date the Bank of America Deed of Trust was recorded in the Official Records of the County of Riverside.
- 10. Paragraphs 8 and 9, above, do not waive or relinquish any rights or interest of the United States in the subject real property. In the event that plaintiff forecloses on its lien secured by the Bank of America Deed of Trust, plaintiff will have first position, and the IRS will have second position, or as otherwise provided by law, as to any proceeds from any future foreclosure of the subject real property.
  - 11.Each party shall each bear their own costs and attorney's fees as against each other in these proceedings.

12. The foregoing resolves Plaintiff's claims as against the United States. There remains no other basis for subject matter jurisdiction. Accordingly, this case is **REMANDED** to the Superior Court of California, County of Riverside. IT IS SO ORDERED. Dated: May 25, 2016 HON. ANDRÉ BIROTTE JR. UNITED STATES DISTRICT JUDGE Respectfully submitted, EILEEN M. DECKER United States Attorney THOMAS D. COKER Assistant United States Attorney Acting Chief, Tax Division VALERIE L. MAKAREWICZ **Assistant United States Attorney** Attorneys for the UNITED STATES OF AMERÍCA